

# **The Center for Health Information and Analysis**

## **Adult Day Health Cost Report Directions**

On behalf of the Executive Office of Health and Human Services (EOHHS), the Center for Health Information and Analysis (CHIA) will use the Adult Day Health (ADH) Cost Report to establish rates for adult day health providers and to complete additional analyses to inform policy-making. Once filed with CHIA, these reports become public documents and will be provided upon request to any interested party.

### **Who Must File**

Adult Day Health providers that participated in the MassHealth (Medicaid) program for the reporting year.

### **Exemptions**

The following types of Adult Day Health programs will be exempt from the filing requirement:

- Those that are hospital-owned
- Those that have not been in business for the full year of the reporting period.

An agency claiming an exemption on any of the above grounds **must notify CHIA** of the reason for its exemption **by email** to [hcf.data@state.ma.us](mailto:hcf.data@state.ma.us).

**957 CMR 6.19 provides that CHIA may assess penalties against providers who knowingly fail to file cost reports or who knowingly file falsified data. In addition, CHIA may recommend that the Executive Office of Health and Human Services assess penalties, including but not limited to reductions in delinquent providers' rates of payment.**

### **What To File**

Providers should file the Center for Health Information and Analysis Internet-based (INET) cost report. The report is available on CHIA's website ([www.mass.gov/chia](http://www.mass.gov/chia)), but requires registration to allow access to the system. If your agency has not already registered for access, please visit CHIA's website and follow the links to "Reporting to the State", "INET Reporting Tools", and "How to Register for CHIA-INET" to access the required forms. Call the CHIA Pricing Cost Report Helpdesk at (617) 988-3297 if you need help completing these forms or if your agency does not have the means to file via the Internet.

### **Financial Statements**

Financial statements for the reporting period must also be filed to satisfy reporting requirements. CHIA reconciles the data reported on the cost report with the financial statements. Please email your financial statement documents to the following email address: [HCF.Data@state.ma.us](mailto:HCF.Data@state.ma.us) . If you need assistance submitting the documents through e-mail, please call CHIA's Pricing Cost Report

Helpdesk at (617) 988-3297. Please remember to label all PDF files with the ADH provider's name and document type (i.e. financial statements can be labeled as **AgencyName\_ADH13FS.pdf**).

## **When To File**

All providers with fiscal year end dates between January 1 and June 30, 2014 will have a due date of November 3, 2014. Those providers with fiscal years ending between July 1 and December 31, 2014 will have a due date of April 1, 2015.

## **Extensions**

A thirty day filing extension may be granted for good cause. A written request is necessary *via* email using the following address: [HCF.Data@state.ma.us](mailto:HCF.Data@state.ma.us).

## **General Cost Report Instructions**

Agencies should use the accrual basis of accounting to report revenue and expense data.

The cursor moves across schedules rather than down. It may hasten data entry if you print a blank copy of the report and create a data entry template from which to work. **SAVE ENTERED DATA OFTEN.** Engaging the "Esc" key will erase any data entered since the last save. Saving data will bring the user back to the first data entry point on the schedule in use at the save.

Save each schedule individually before printing a PDF copy. This will ensure that all schedules have been updated with the latest entries.

## **Agency Information**

Complete the Organization and Cost Report Contact Information sections in their entirety. **An e-mail address for the cost report contact is a required entry on this schedule.**

## **Schedule A: General Information**

Complete each applicable section.

## **Schedule B: Patient Census Information/Operations Information**

### **Patient Census**

Patient Census Information: Enter the total census count for each service level for both full day and 15 minute units.

Total Days of Operation: enter the number of days for the year for which the center was scheduled to be open for the service.

Total Number of Absences: enter the difference between the total number of clients booked and the total number of clients that physically arrived at the center for both full day and 15 minute units.

Total Unplanned Closings: enter the number of days that the center cancelled operations due to snow days or other conditions that were beyond the control of the center.

### Operations Information

Hours per week: enter the number of hours per week that constitutes full-time employment at the agency. This is typically 40 hours or less.

The box situated below the first box will calculate the number of hours/year which corresponds to the answer for hours/week.

Hours of service: enter the hours that the agency operates in the “From” and “To” boxes. An example:

Monday	From	To
	08:00AM	04:00PM

### Schedule C: Direct Client Transportation

Client transportation expense: travel expense to and from the center transporting clients. Only direct client transportation expense should be recorded on Schedule C. **THESE EXPENSES SHOULD NOT BE ENTERED ON SCHEDULES D AND E.**

Other transportation expenses, such as mileage paid to administrative staff, or wages paid to staff for other transportation needs of the agency should be included in the transportation related line items on schedules D and E.

Total Client transportation billed to MassHealth: the total amount billed to MassHealth for direct client transportation.

Direct Client Transportation: all client transportation expense. This includes expenses incurred transporting private pay clients.

Agency-Provided Expense Breakdown: transportation expense incurred when the agency itself provides the transport (i.e., use of an agency van). This must be reported in detail by category of expense.

Any program that records Schedule C “Total Client Transportation” expense but does not record applicable MassHealth transportation revenue on Schedule G Statement of Revenue, Part 1, Direct Third Party Revenues, next to “MassHealth (Medicaid) Transport”, will be unable to submit the cost report via INET: an error message will appear when attempting to submit.

### Expense Information (Schedules D, E, F)

This section of the cost report consists of Schedule D "Staffing Information", Schedule E "Statement of Expenses", and Schedule F "Statement of Basis of Allocated Cost." These schedules request cost information for both the adult day health center, and, if applicable, the overall parent organization. The information for the entire agency will facilitate the accurate allocation of costs that cannot be allocated on a direct basis to the adult day program.

### Bases of Allocation

CHIA provides the following acceptable methods to allocate general ledger expenses to the three potential cost centers of a parent agency (Agency Administration, Adult Day Program, and Other Programs).

Schedules D (Staffing Information) and E (Statement of Expense) contain drop-down buttons indicating each method with a capital letter-designation, as noted below.

Wherever possible, the Direct Expense Basis should be used.

The following section describes each method and provides the identifying letter.

- D - Direct Expense Basis - Any cost that can be identified as applying only to the adult day health program, or only to other programs, should be entered directly into that cost center.
- H - Hours of Service Basis - Compensation expense that cannot be charged directly is allocated by the percentage of time spent in each cost center. (Applies to Schedule D).
- S - Square Footage Occupancy Basis - Space occupancy costs and maintenance and housekeeping salaries that cannot be charged directly are allocated on the basis of the percentage of square footage occupied by each cost center. If the adult day health program cost can be charged on a direct basis (e.g., rent for a separate building), the balance of the cost is allocated between the other two cost centers (if it applies to both) based on the percentage of square footage occupied by each remaining cost center out of the total. The square footage percentages for both cases are calculated in Schedule F, Part 1.
- O - Operating Expense Basis – In cases where expenses apply only to the agency as a whole, or cannot be charged directly, allocate on the basis of the percentage of each cost center's operating expense of the total agency's operating expense. These percentages are calculated in Schedule F, Part 3.  
[Note: each applicable expense would appear in Column 3, Schedule E, "Agency Administrative Expense", and would be auto-summed in line 26. On the basis of Schedule F, Part 3, an automatic allocation would occur to Columns 4 and 5].
- C - Compensation Expense – Use this method in cases where an expense applies to all three cost centers, but the costs of the adult day program can be charged directly. Allocate the balance of that expense between Agency Administration and Other Programs, based upon the percentage of compensation expense of each remaining cost center out of the total of the two. Schedule F, Part 2 will provide these percentages.

Please contact CHIA if the agency has another method that more accurately depicts how its

resources should be allocated. An allocation example appears at the end of these instructions, in appendix A.

### **Schedule D: Staffing Information**

Complete Schedule D for all categories of staff that worked at the agency during the reporting period. This includes:

1. Staff on the adult day payroll
2. Staff on the parent agency payroll
3. Staff on other agency program payroll
4. Purchased direct-care staff (i.e., staff from outside vendors or agencies not employed by the adult day program or the parent agency)
5. Donated personnel, i.e. volunteers who worked in positions that would normally be occupied by paid personnel. Each non-paid worker's qualifications must be comparable to those of paid workers.

### **Reporting ADH and Non-ADH Positions on Schedule D**

#### *ADH Positions:*

The available position categories may not represent every position type within a specific ADH program. Examples could be “Executive Director”, “Transportation Coordinator”, or “Dispatcher”. Use the “Specify Other Staffing Info”, line 13, appearing within the tab “Columns 1-5” to describe other personnel.

Note: staff who are “social workers”, but are not L.S.W.’s, L.C.S.W’s, or L.I.C.S.W’s, may best fit in the “Program Assistants” category rather than in the “Other” category.

#### *Non-ADH Positions:*

CHIA prefers that the “Specify Other Staffing Info” category in multi-service agencies be used to describe all staff not involved at all in ADH. For example, other “Program Directors” could be consolidated here with other “Clerical”, other “Registered Nurses”, etc.

Another acceptable method would be to assign the same position types (various Program Directors, for example) into the staff categories provided for ADH positions. Position types that do not match available position categories would be inserted in the “Specify Other Staffing Info” line. Remember that those positions not involved in ADH would not be represented in the actual ADH portion of Schedule D.

### **Reconciliation to the Financial Statements**

If the numbers on the cost report cannot be traced directly to the financial statements, please include a reconciliation of the numbers in the cost report and the financials.

### **Direct Care Staff**

Examples of position titles in adult day health that may be considered direct care (providing they meet MassHealth’s standards) include: Program Director, Registered Nurse, Licensed Practical Nurse, Activities Director, Social Worker, Program Assistant, and Aide. Please group employees by job title. If a position has split responsibilities between direct care and administrative function,

the salaries and FTEs must be reported appropriately on Schedule D.

Instructions are presented below for each column of Schedule D.

#### Columns 1 – 5    Total Agency - All Programs

These columns are for compensation expenses and hours for staff in all the programs of the parent agency, including adult day. If the adult day program is independent of any parent organization, the information in these columns would be simply that of the adult day program.

Columns 1, 2, 3 - Enter the gross salaries, employee benefits, and payroll taxes for each staff category for all agency programs for the fiscal year. The following definitions apply:

Employee Benefits: expenses for items such as health insurance, retirement plans and life insurance.

Payroll Taxes: Taxes on paid wages; e.g. FICA, Mass. Unemployment and Federal Unemployment Taxes.

Note: workers' compensation belongs on Schedule E, where indicated, not on schedule D.

#### Column 4 - Agency Total Expense

This column will automatically sum Columns 1, 2, and 3.

#### Column 5 - Total Hours Compensated - Agency

Enter the total hours paid for each position for all programs in the fiscal year. Include hours worked as well as hours for paid time off.

#### Column 6 - Total Hours Compensated - ADH

This column should be completed in a similar manner to Column 5 but only compensated ADH hours should be recorded.

Enter the total compensated hours in the reporting year for adult day services only. If an employee's time is 100% in Adult Day, all hours would be shown in that program. If not, the hours should be allocated among the programs based on a time study or on the program director's knowledge of how many hours per year the employee spends in the adult day program. (IMPORTANT: A dollar amount should be imputed for donated services, and the hours and FTE's must be reported. Also, use Column 17 "ADH Donation Source" to indicate how the dollar amount was calculated).

#### Columns 7a and 7b - FTEs ADH Admin and Direct

Calculate full-time equivalents in the adult day program for each employee category by dividing

Column 6, "Total Hours Compensated," by the number of full-time hours reported on line 1 of Schedule B, "Operations Information".

For example, if a person is compensated for 1040 hours in adult day health, and full time is considered to be 2080 hours (40 hours per week x 52 weeks), then the person represents 0.5 FTE. The FTE then must be classified in the correct column or columns, as an administrative or direct care FTE. In some cases providers split the FTE proportionally among the staff member's various

functions.

CHIA expects every program to show some FTE administrative time in Column 7a for program direction and oversight. This would most likely be for “Program Director(s)”, but other positions may fulfill this role. Remember that a salary must appear in Column 12 (“ADH Expense Admin”) for each FTE equivalent in Column 7a.

**Failure to include administrative FTE time for program direction will automatically prevent the provider from successfully submitting the report via the INET (an error message will appear).**

Note: Column 12, ADH Expense Admin and Column 13, ADH Expense Direct Care must reflect compensation for the FTEs in the corresponding Columns 7a and 7b.

#### Column 8 - Percent ADH Total Hours

This column calculates this percentage by dividing Column 6 "Total Hours Compensated" (in ADH) by Column 5 "Total Hours Compensated" (total agency), and multiplying by 100. This figure is designed to assist in the allocation of compensation of employees who split their time between adult day and other agency programs (see Column 10 “Basis of Allocation (Percent)”).

#### Column 9 - Agency Total Expense

This column automatically carries over the entry from Column 4, "Agency Total Expense", for each employee type.

#### Column 10 - Basis of Allocation (Percent)

Enter the method to be used to allocate the compensation expense in Column 9 to Columns 11, 12, and 13. Enter also the percentage of the allocation. Basis of allocation includes direct expense, hours of service, square footage occupied and operating expense (see Base of Allocation section on pages 5 and 6).

#### Column 11 - Agency Admin Expense

Enter the compensation of executive staff (Executive Director, Assistant Director, Medical Director, Clinical Director, Controller) and clerical and support staff (secretaries, medical records personnel, billing clerks, drivers) whose services benefit the entire agency. Do not include administrative staff of individual programs whose compensation can be charged directly to those programs. For those administrators who spend a portion of their time in direct client care, only the portion of the employee's salary corresponding to the time spent in the management position should be included in this column.

If the administrative employee's time is 100% administrative, then the compensation should be entered in Column 11. If the employee splits time between agency administration and adult day or other programs, the expense should be allocated on the basis of hours of service in each. All of the costs in Column 11 will be summed and further allocated to Adult Day and Other Programs on Schedule E, line 27, on the basis of operating expense.

#### Column 12 - ADH Expense Admin

Enter the compensation expense of executive, clerical and support staff that spend 100% of their time in the adult day health program. If employees split their time between adult day administration

and adult day direct care, agency administration or other programs, allocate on the basis of hours of service. Do not allocate agency administrative salaries from Column 11 to adult day, as they will be allocated in Schedule E on the basis of operating expense.

Maintenance and housekeeping staff that provided services only to adult day are also included in this column. Otherwise they should be allocated on the basis of percent of square footage occupied by the adult day program relative to the total agency. This percentage is derived from Schedule F Part 1, "Square Footage Basis of Allocation".

#### Column 13- ADH Expense Direct Care

This includes the compensation expense of direct care staff. If they spend 100% of their time in adult day their expense should be charged directly. If they split their time between direct care in adult day and time in other programs, the basis is the percentage of hours from Column 8.

#### Column 14 - Total ADH Compensation

Enter the sum of Columns 12 and 13.

#### Column 15 - Total Other Program Expense

Enter compensation expense of all staff in other programs. Include those who split their time between these programs and adult day or agency administration, allocating their expense on the basis of hours of service.

#### Columns 16a and 16b - ADH Expense Paid and Donated

These columns split the amount in Column 14 into compensation actually paid by the adult day program or total agency, and expense which is donated by some other source (e.g., volunteer services). Please note: if you have "donated staff", include only those who provide 20 hours or more per week.

#### Column 17 - ADH Donation Source

Enter the source of the donation (e.g. DMH, EOE, or some other source).

### **Schedule E - Statement of Expenses**

Schedule E requests cost information for the agency as a whole, with apportionment to the adult day program, other programs, and, in cases where there are other programs, "Agency Administrative Expense". Instructions follow for each column, in addition to definitions for each line item expense.

#### Column 1 - G. L. Parent Agency

This column is populated automatically by summing the data entered in columns 3, 4, and 5.

#### Column 2 - Basis of Allocation (See examples in Appendix A)

Enter the method and the percentage of the basis for allocating the general ledger expenses to the three cost centers - Agency Administration, Adult Day Program, and Other Programs (Columns 3, 4 and 5).

#### Column 3 - Agency Admin. Expense

Enter administrative compensation, other direct administrative costs and general overhead costs that



apply to the agency as a whole. This includes expenses that cannot be allocated to the three cost centers on either the direct, hours of service, or square footage basis.

#### Column 4 -Total Adult Day Expense

This includes all costs that apply to adult day. These costs are allocated from Column 1, General Ledger on a direct, hours-of-service, or square footage basis. (Agency administrative costs are summed and allocated to the adult day program and other programs on the basis of operating expense, on line 27 of Schedule E. **Note: this line will not be computed until you have saved Schedule F Part 3.)**

#### Column 5 - Total Other Program Expense

This includes all costs that apply to programs other than adult day health; allocate from Column 1 on the appropriate basis.

#### Column 6 - Total Outside Entity(ies).

Occasionally a provider will render services to entities outside of the parent agency. These entities are not part of the parent agency ledger. They might be programs such as outpatient mental health, or something very different like real estate development, or development work for specialized schools. We require the operating expenses of the entity(ies) to appear on Schedule E, line 26, "Other Operating Expense". As a result, the administrative allocation for the ADH program and any "Other Programs" of the parent agency will be affected because part of the administrative allocation will include apportionment of expenses to these outside activities. Schedule F of the cost report gives instructions for allocations of administrative expenses.

The following expense definitions apply to line items on Schedule E.

1. Staff Expense - Totals from Schedule D, Columns 9, 11, 14 and 15 are automatically carried to columns 1, 3, 4 and 5, respectively, of Schedule E.
2. Legal and accounting - necessary and reasonable legal and accounting expenses including computer processing and auditing services.
3. Purchased Services - all direct purchased services including but not limited to restorative services, such as MassHealth required consultative services.
4. Advertising and Recruiting - newspaper, radio or other advertisement used to recruit personnel.
5. Telephone, Internet expense.
6. Office Supplies - administrative supplies, including postage, that are consumable items. Rental or lease of office equipment should be specified under Indirect Purchase Service.
7. Interest (Mort. only) - interest on a mortgage payable for buildings used for the adult day program. This interest may not exceed the amount that would be allowable depreciation. Mortgage principal payment is not an allowable expense.
8. Interest Other - necessary and proper interest on both current and capital indebtedness. This

does not include mortgage interest.

9. Rent - facilities-only rent. Rental and leasehold expenses should be included as reasonable operating cost to the extent of prevailing rents for comparable properties in the area. The expenses should not exceed the amount that would be allowable if the provider owned the facilities and claimed the allowable depreciation.
10. Maintenance Expense - supplies for maintenance and housekeeping functions. Contract cleaning services should be recorded under Indirect Purchased Services.
11. Utilities - items such as gas, electricity, heating fuel and water.
12. Depreciation Auto (not direct client) - depreciation of transportation vehicles, using the straight-line method in conformity with the useful lives stated in the *American Hospital Association Estimated Lives of Depreciable Hospital Assets*. **If the vehicle is used exclusively for patient transportation service, do not include the expense on this line: include it in Schedule C.**  
If the vehicle(s) are used part of the time for direct client transportation, please specify the percentage of use for this purpose and for other administrative tasks. Include only the amount applicable to other administrative tasks on this line.
13. Depreciation Bldg - depreciation of buildings based upon accepted accounting principles using the original acquisition cost and/or donated value, if title is held by the facility. The straight-line method should be applied in conformity with the useful lives stated in the *American Hospital Association Estimated Lives of Depreciable Hospital Assets*.
14. Depreciation Other - all other depreciation (use the same standards as previously described).
15. Recreational Supplies - the expense of recreational supplies that are needed to fulfill the program requirements.
16. Other supplies - supplies not accounted for in previous lines.
17. Food Supplies- food supplied to patients at the expense of the adult day program.
18. Indirect Pur. Service - services other than direct adult day services (such as housekeeping, security, etc.) purchased from outside vendors.
19. Insurance Expense - premiums for worker's compensation, fire, liability, bonding and malpractice insurance, etc., purchased by the agency. [Note: health insurance should be included in benefits on Schedule D]
20. Vehicle Expense (not direct client) - administrative transportation expenses. Exceptions: Depreciation of vehicles owned by the agency or program should be recorded in line 12 Depreciation - Auto. **Direct Client Transportation expense should be recorded on Schedule C.**
21. Management Fees - fees paid to a parent or outside management firm.

22. Donated Space (Imputed) - the imputed fair market value of donated space determined by the valuation per square-foot that reflects comparable costs in the area where the facility is located.
23. Other Donations - fair market value of in-kind contributions of goods or services by benefactors of the agency. (Donated salaried positions are accounted for in Schedule D.) Valuation of donations must be at fair market value.
24. Bad Debt - accounts receivable written off as uncollectable. This is not the provision for bad debts.
25. Other (Specify) - please describe each expense listed here on line 30.
26. Total Operating Expense - enter total of each column.
27. Administrative Allocation - the administrative allocation for the adult day health program and other programs, calculated in Schedule F, Part 3, will automatically fill line 27. Remember that line 27 must be completed for Column 6 if Column 6 is applicable to the agency.
28. Total Expense: lines 26 and 27 should automatically add together with the total appearing in line 28, Columns 4 and 5) and, if applicable, Column 6.
29. Total Direct Client Transportation from Schedule C should automatically fill line 29, Column 4.

### **Schedule F - Calculation of Allocation Bases**

The allocation bases of square footage, compensation expense and operating expense are calculated in Schedule F, "Statement of Basis of Allocated Costs." In the case of the operating expense basis (Part 3), the allocation itself is also calculated. Instructions are provided on the schedule. Note: Examples are in Appendix A.

### **Schedule G – Statement of Revenue**

The final Schedule in the cost report is the Statement of Revenue. Part 1 is for direct third party revenues; Part 2 is for unrestricted grants, gifts and donations; Part 3 is for restricted grants, gifts and donations; Part 4 is for other income.

### **Certification Page**

Once all data have been entered on the applicable schedules and the agency is ready to submit the report to CHIA, the actual filer must click on the "[Submit ADH Report](#)" link in the left Navigation pane. A screen will appear that contains the automatically-inserted authorized user's name, attesting

to the truth, accuracy and completeness of the report. Please consult the User Guide for the INET application in order to complete the actual submission to CHIA. **You must click on the “Submit ADH Report” icon when the report is completed; otherwise it will remain only as “saved” and will not be considered as submitted to CHIA.**

## **Appendix A: Allocation Examples**

The following is an overview of the allocation methods to be used in the Adult Day Health Cost Report.

The Adult Day Health Cost Report is formatted so that all of the costs of the entire agency (including donations) are reported in Schedule E, "Statement of Expenses," under Column 1 - G. L. Parent Agency, in Lines 1-25. Each of these line items must be allocated, as applicable, to the cost centers of Agency Administrative Expense, Total Adult Day Expense, and/or Total Other Programs Expense [Columns 3, 4, and 5, respectively]. The bases for allocating the costs are:

- D - Direct Expense
- H - Hours of Service
- S - Square Footage Occupied
- O - Operating Expense
- C - Compensation (Staff) Expense

Determination of an allocation base depends upon the type of expense and to which cost center that expense is applied. Specific examples are provided below.

### Case I - Direct Expense Allocation

Whenever a portion of a general ledger expense can be identified and documented as applying only to the adult day health program, it should be charged directly ("D" basis) to the Adult Day Expense column. The allocation of the balance of that expense depends on which of the following cases apply.

- A. If the balance of the expense can be identified as applying to Agency Administrative and/or Other Programs, it should be charged to them directly. Medical supplies and travel represent costs that might be allocated in this way. The "D" in the drop-down for column 2 on Schedule E would indicate this allocation example.
- B. If the balance cannot be charged directly, follow the direction below.
  - 1) Space occupancy cost. The Square Footage basis, "S", should be used if the cost represents space occupancy (building, utilities, etc.) or maintenance/housekeeping staff cost. These percentages are calculated in Schedule F, Part 1. Since this allocation is only between Agency Administrative and Other Programs, use the "Allocation between Two Cost Centers" percentages in Schedule F, Part 1.

- 2) Other than space occupancy cost. The Compensation Expense basis, “C”, should be used (e.g., telephone expense). These percentages are derived in Schedule F, Part 2.

In both of these cases, multiply the percentages by the difference between the General Ledger amount and the Adult Day Health amount, and enter the resulting allocation to Columns 3 and 5 in Schedule E.

#### Case II - Other than Direct Expense Allocations

If the adult day health program expense has not been charged directly, the allocations should be as follows:

<b>Basis</b>	<b>Source</b>	<b>Costs</b>
H – Hours of Service	Schedule F, Part 2, Time study or best estimate	All staff except maintenance and housekeeping (see Schedule D)
S – Square Footage Occupied	Schedule F, Part 1	Space occupancy costs, including donated space, maintenance, and housekeeping staff expense.
O – Operating Expense	Schedule F, Part 3	All other costs

These allocation methods are identified for each line item in the drop-down for Schedule E, Column 2, but the direct expense basis takes precedence when applicable.

When allocating costs based on Operating Expense, the costs should be entered under Agency Administration, Column 3 in Schedule E, only. Do not further allocate to Columns 4 and 5, as this will be done automatically at line 27.